

Jim and Sarah Hillsdale are married and file a joint return. Their respective ages are 66 and 68.

How would you complete Parts I and II of their Schedule R?

**Schedule R
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on Form 1040

Credit for the Elderly or the Disabled

▶ **Attach to Form 1040.** ▶ **See Instructions for Schedule R (Form 1040).**

OMB No. 1545-0074

2005

Attachment
Sequence No. **16**

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2005:

- You were age 65 or older **or**
- You were under age 65, you retired on **permanent and total** disability, and you received taxable disability income.

But you must also meet other tests. See page R-1.

TIP In most cases, the IRS can figure the credit for you. See page R-1.

Part I Check the Box for Your Filing Status and Age

If your filing status is: **And by the end of 2005:** **Check only one box:**

Single,
Head of household, or
Qualifying widow(er)

1 You were 65 or older **1** ☐

2 You were under 65 and you retired on permanent and total disability **2** ☐

3 Both spouses were 65 or older **3** ☐

4 Both spouses were under 65, but only one spouse retired on
permanent and total disability **4** ☐

Married filing
jointly

5 Both spouses were under 65, and both retired on permanent and total
disability **5** ☐

6 One spouse was 65 or older, and the other spouse was under 65 and
retired on permanent and total disability **6** ☐

7 One spouse was 65 or older, and the other spouse was under 65 and
not retired on permanent and total disability **7** ☐

Married filing
separately

8 You were 65 or older and you lived apart from your spouse for all of
2005 **8** ☐

9 You were under 65, you retired on permanent and total disability, and
you lived apart from your spouse for all of 2005 **9** ☐

**Did you check
box 1, 3, 7,
or 8?**

Yes —————▶ Skip Part II and complete Part III on back.

No —————▶ Complete Parts II and III.

Part II Statement of Permanent and Total Disability (Complete **only** if you checked box 2, 4, 5, 6, or 9 above.)

If: 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, **and**

2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2005, check this box ▶ ☐

- If you checked this box, you do not have to get another statement for 2005.
- If you **did not** check this box, have your physician complete the statement on page R-4. You **must** keep the statement for your records.